

**GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2007 AND 2006
(IN THOUSANDS)**

	<u>2007</u>	<u>2006</u>
ASSETS		
Cash and cash equivalents	\$ 86,877	\$ 122,561
Taxes receivable – delinquent	5,789	5,949
Accounts receivable	75,941	71,717
Estimated uncollectible accounts receivable	(67,510)	(63,944)
Interest receivable	26,150	10,415
Due from other funds	9,921	9,907
Interfund short-term loans receivable	4,475	7,612
Due from other governments	43,230	35,549
Estimated uncollectible due from other governments	(264)	(738)
Advances to other funds	3,800	3,800
TOTAL ASSETS	<u>\$ 188,409</u>	<u>\$ 202,828</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 8,400	\$ 10,138
Due to other funds	8,079	7,222
Due to other governments	3,086	1,351
Wages payable	14,388	13,149
Taxes payable	200	152
Deferred revenues	11,706	11,402
Obligations under reverse repurchase agreements	-	13,228
Custodial accounts	1,002	1,222
Advances from other funds	900	1,200
Total liabilities	<u>47,761</u>	<u>59,064</u>
Fund balance		
Reserved for encumbrances	10,130	11,193
Reserved for advances to other funds	3,800	3,800
Reserved for animal services	562	503
Reserved for crime victim compensation program	65	66
Reserved for criminal justice	10,538	7,439
Reserved for drug enforcement program	780	147
Reserved for antiprofitteering program	95	195
Reserved for dispute resolution centers	105	93
Reserved for inmate welfare	954	466
Reserved for laptop replacement	292	292
Reserved for real property title assurance	25	25
Unreserved		
Designated for capital projects	4,534	3,636
Designated for reappropriation	588	-
Designated for contingencies	15,903	15,704
Designated for children and family services programs	2,294	3,890
Undesignated	89,983	96,315
Total fund balance	<u>140,648</u>	<u>143,764</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 188,409</u>	<u>\$ 202,828</u>